

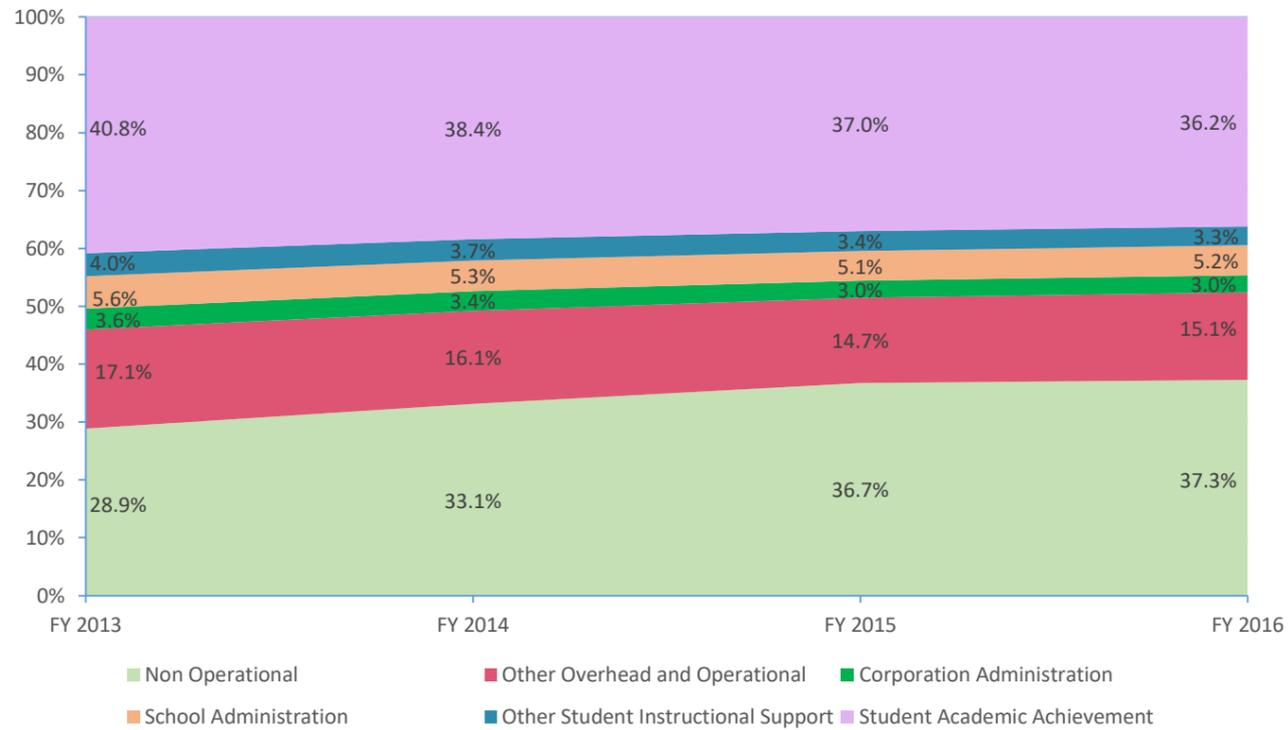
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Oak Hill United School Corp (5625)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$6,627,921	52.6%	\$6,887,866	47.0%	\$6,747,319	40.8%	\$7,279,623	38.4%	\$7,421,888	37.0%	\$7,792,190	36.2%
Student Instructional Support	\$1,315,213	10.4%	\$1,493,818	10.2%	\$1,582,712	9.6%	\$1,704,100	9.0%	\$1,719,107	8.6%	\$1,815,728	8.4%
<b>Total</b>	<b>\$7,943,135</b>	<b>63.1%</b>	<b>\$8,381,684</b>	<b>57.2%</b>	<b>\$8,330,031</b>	<b>50.4%</b>	<b>\$8,983,723</b>	<b>47.4%</b>	<b>\$9,140,995</b>	<b>45.6%</b>	<b>\$9,607,918</b>	<b>44.6%</b>

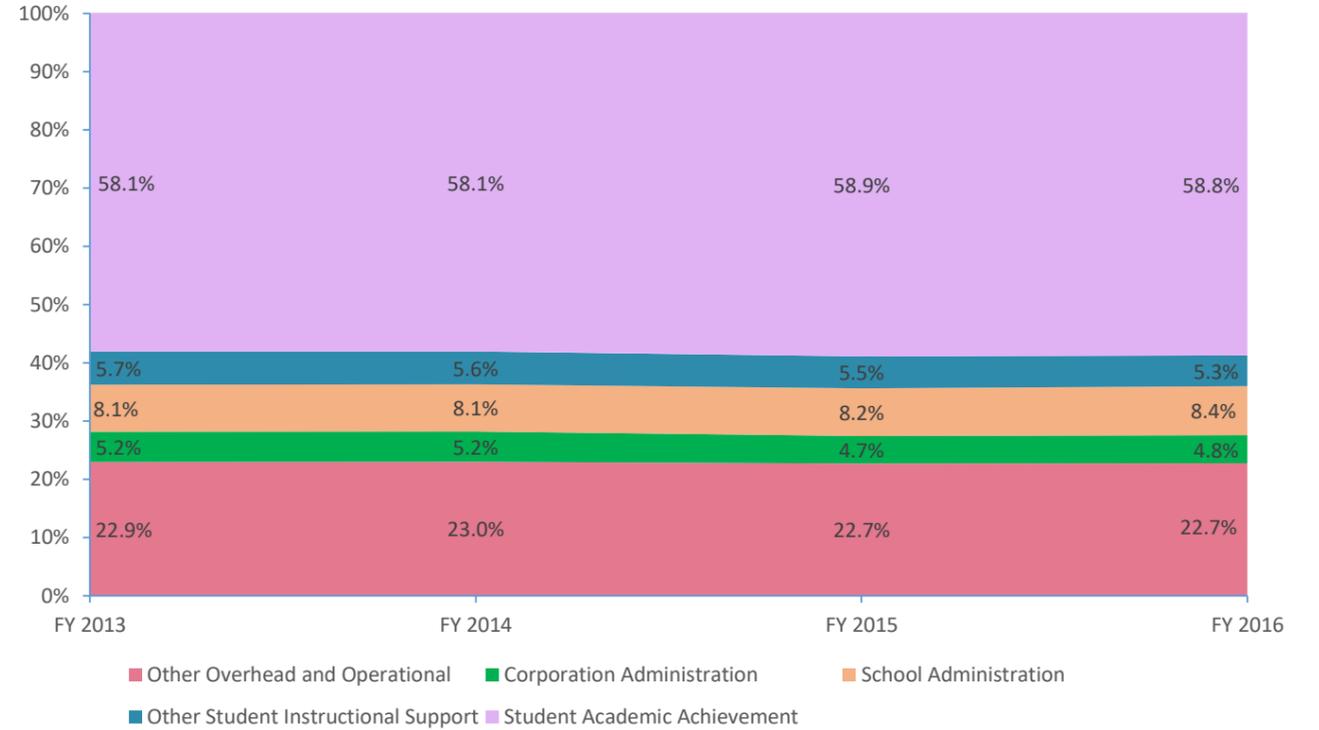
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,743,581	21.8%	\$3,361,287	23.0%	\$3,424,086	20.7%	\$3,690,472	19.5%	\$3,547,635	17.7%	\$3,890,967	18.1%
Non Operational	\$1,904,471	15.1%	\$2,898,572	19.8%	\$4,769,671	28.9%	\$6,281,719	33.1%	\$7,369,098	36.7%	\$8,029,081	37.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$4,648,053</b>	<b>36.9%</b>	<b>\$6,259,858</b>	<b>42.8%</b>	<b>\$8,193,757</b>	<b>49.6%</b>	<b>\$9,972,191</b>	<b>52.6%</b>	<b>\$10,916,734</b>	<b>54.4%</b>	<b>\$11,920,048</b>	<b>55.4%</b>

<b>Grand Total</b>	<b>\$12,591,187</b>	<b>\$14,641,542</b>	<b>\$16,523,788</b>	<b>\$18,955,914</b>	<b>\$20,057,728</b>	<b>\$21,527,966</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$200,255	\$237,193	\$359,782	\$357,278	78.4%	50.6%	-0.7%
11100	Regular Programs	Elementary	\$1,670,790	\$2,317,509	\$2,631,528	\$2,661,762	59.3%	14.9%	1.1%
11200	Regular Programs	Middle/Junior High	\$553,649	\$812,658	\$878,372	\$844,401	52.5%	3.9%	-3.9%
11300	Regular Programs	High School	\$1,225,779	\$1,598,589	\$1,556,757	\$1,586,199	29.4%	-0.8%	1.9%
11350	Regular Programs	High School - Academic Honors Diploma	\$18,576	\$0	\$0	\$0	-100.0%	NA	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$27,481	\$31,600	\$59,068	NA	114.9%	86.9%
11420	Regular Programs	Vocational Education - Agriculture B	\$88,973	\$109,058	\$48,432	\$46,464	-47.8%	-57.4%	-4.1%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$36,618	\$60,538	\$70,672	\$74,827	104.3%	23.6%	5.9%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$9,352	\$30,616	\$32,043	\$30,825	229.6%	0.7%	-3.8%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$0	\$18,387	\$12,792	\$8,288	NA	-54.9%	-35.2%
12330	Special Programs	Physical Impairment - Visual Impairment	\$0	\$0	\$1,515	\$0	NA	NA	-100.0%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$0	\$7,293	\$6,837	NA	NA	-6.2%
12350	Special Programs	Physical Impairment - Homebound	\$2,170	\$8,498	\$9,632	\$9,709	347.4%	14.2%	0.8%
12520	Special Programs	Culturally Different - Compensatory	\$2,588	\$2,958	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$513,781	\$803,464	\$867,493	\$970,326	88.9%	20.8%	11.9%
12710	Special Programs	Equal Opportunity At Risk	\$0	\$0	\$0	\$375	NA	NA	NA
12810	Special Programs	Special Education Preschool	\$81,587	\$83,258	\$107,899	\$113,735	39.4%	36.6%	5.4%
12900	Special Programs	Other Special Programs	\$10,237	\$18,296	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$0	\$8,643	\$3,886	\$4,559	NA	-47.3%	17.3%
14200	Summer School Programs	Middle/Junior High School	\$0	\$2,794	\$0	\$0	NA	-100.0%	NA
14300	Summer School Programs	High School	\$14,456	\$31,780	\$39,586	\$48,851	237.9%	53.7%	23.4%
16100	Remediation	Remediation Testing	\$13,477	\$6,312	\$2,823	\$2,939	-78.2%	-53.4%	4.1%
16200	Remediation	Preventive Remediation	\$66,333	\$62,903	\$110,653	\$121,747	83.5%	93.5%	10.0%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$0	\$63,790	\$80,159	\$95,092	NA	49.1%	18.6%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$135,997	\$73,143	\$78,947	\$76,002	-44.1%	3.9%	-3.7%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$73,237	\$26,677	\$22,728	\$52,244	-28.7%	95.8%	129.9%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$1,829	\$21,350	\$4,120	\$1,206	-34.1%	-94.4%	-70.7%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$7,689	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$118,923	\$138,898	\$132,292	\$143,927	21.0%	3.6%	8.8%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$159	\$29,953	\$0	\$0	-100.0%	-100.0%	NA
22290	Instruction	Library/Media Services - Other Educational Media Services	\$0	\$0	\$9,974	\$0	NA	NA	-100.0%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$78,351	\$95,697	\$129,384	\$149,690	91.1%	56.4%	15.7%
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$0	\$8,050	\$1,925	NA	NA	-76.1%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$6,565	\$2,920	NA	NA	-55.5%
22400	Instruction	Academic Student Assessment	\$0	\$0	\$0	\$4,656	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$5,971	\$711	\$0	\$0	-100.0%	-100.0%	NA
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$1,435	\$3,668	\$1,340	NA	-6.6%	-63.5%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$153,628	\$161,830	\$108,431	\$294,088	91.4%	81.7%	171.2%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$10,105	\$33,447	\$64,814	\$20,910	106.9%	-37.5%	-67.7%
25590	Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$530	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$343,204	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$5,438,244</b>	<b>\$6,887,866</b>	<b>\$7,421,888</b>	<b>\$7,792,190</b>	<b>43.3%</b>	<b>13.1%</b>	<b>5.0%</b>
<b>Student Instructional Support</b>									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$89,826	\$92,001	\$161,124	\$169,369	88.6%	84.1%	5.1%
21210	Students	Guidance Services - Service Area Direction	\$109,408	\$220,658	\$218,428	\$237,859	117.4%	7.8%	8.9%
21230	Students	Guidance Services - Appraisal Services	\$11,761	\$2,664	\$6,283	\$14,366	22.1%	439.3%	128.6%
21340	Students	Health Services - Nurse Services	\$30,272	\$48,542	\$60,099	\$58,938	94.7%	21.4%	-1.9%
21390	Students	Health Services - Other Health Services	\$3,251	\$6,438	\$1,026	\$112	-96.6%	-98.3%	-89.1%
21420	Students	Psychological Services - Psychological Testing	\$55,840	\$53,207	\$46,697	\$13,715	-75.4%	-74.2%	-70.6%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$54,712	\$78,437	\$89,458	\$92,210	68.5%	17.6%	3.1%
21530	Students	Speech Path. & Audio. Serv. - Audiology Services	\$0	\$9,860	\$0	\$0	NA	-100.0%	NA
21710	Students	Physical Therapy Services - Service Area Direction	\$0	(\$2,356)	\$0	\$0	NA	100.0%	NA
21810	Students	Special Ed. Administration - Service Area Direction	\$90,233	\$115,781	\$107,723	\$113,160	25.4%	-2.3%	5.0%

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							2006 to 2016	2009 to 2016	2015 to 2016
21990	Students	Other Support Services Students - Other Student Services	\$0	\$7,901	\$0	\$0	NA	-100.0%	NA
24100	School Administration	Office of The Principal	\$618,587	\$860,685	\$968,481	\$1,046,290	69.1%	21.6%	8.0%
24900	School Administration	Other Support Services - School Admin.	\$0	\$0	\$59,789	\$69,711	NA	NA	16.6%
<b>Student Instructional Support Total</b>			<b>\$1,063,890</b>	<b>\$1,493,818</b>	<b>\$1,719,107</b>	<b>\$1,815,728</b>	<b>70.7%</b>	<b>21.5%</b>	<b>5.6%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$30,283	\$26,462	\$27,075	\$31,576	4.3%	19.3%	16.6%
23150	General Administration	Board of Education - Legal Services	\$4,112	\$7,495	\$1,326	\$1,134	-72.4%	-84.9%	-14.5%
23160	General Administration	Board of Education - Promotion Expenses	\$4,025	\$25	\$1,637	\$2,759	-31.4%	11103.1%	68.6%
23190	General Administration	Board of Education - Other Governing Body Services	\$19,985	\$16,138	\$21,135	\$17,001	-14.9%	5.3%	-19.6%
23210	General Administration	Executive Administration - Office of The Superintendent	\$150,833	\$201,254	\$211,294	\$212,525	40.9%	5.6%	0.6%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$13,218	\$7,514	\$13,173	\$13,226	0.1%	76.0%	0.4%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$64,741	\$81,994	\$96,935	\$97,669	50.9%	19.1%	0.8%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$0	\$0	\$124	\$80	NA	NA	-35.9%
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$41,348	\$42,313	\$46,684	NA	12.9%	10.3%
25160	Central Services	Fiscal Services - Financial Accounting	\$67,451	\$65,196	\$67,208	\$72,228	7.1%	10.8%	7.5%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$5,023	\$7,199	\$1,720	\$2,657	-47.1%	-63.1%	54.5%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$4,745	\$0	\$0	\$0	-100.0%	NA	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$1,059	\$1,091	\$1,071	NA	1.2%	-1.8%
25196	Central Services	Fiscal Services - Other - Cash Change	\$529	\$0	\$0	\$0	-100.0%	NA	NA
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$16,809	\$17,397	\$0	\$0	-100.0%	-100.0%	NA
25890	Central Services	Other Technology Services	\$0	\$14,500	\$65,106	\$56,334	NA	288.5%	-13.5%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$445	\$489	\$88	\$72	-83.9%	-85.4%	-18.9%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$158,412	\$42,768	\$83,224	NA	-47.5%	94.6%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$862,825	\$1,171,254	\$1,363,811	\$1,414,250	63.9%	20.7%	3.7%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$1,682	\$7,932	\$23,411	\$18,968	1027.9%	139.1%	-19.0%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$142,379	\$111,091	\$125,764	\$139,725	-1.9%	25.8%	11.1%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$980	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$0	\$0	\$2,250	\$2,359	NA	NA	4.8%
26700	Operation and Maintenance of Plant Services	Insurance	\$68,561	\$74,346	\$111,360	\$115,473	68.4%	55.3%	3.7%
27010	Student Transportation	Service Area Direction	\$17,580	\$14,574	\$38,911	\$48,726	177.2%	234.3%	25.2%
27100	Student Transportation	Vehicle Operation	\$323,642	\$362,059	\$409,983	\$454,734	40.5%	25.6%	10.9%
27200	Student Transportation	Monitoring Services	\$30,988	\$35,299	\$27,087	\$23,518	-24.1%	-33.4%	-13.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$205,111	\$204,453	\$216,589	\$275,241	34.2%	34.6%	27.1%
27400	Student Transportation	Purchase of School Buses	\$29,770	\$249,143	\$86,469	\$224,238	653.2%	-10.0%	159.3%
27500	Student Transportation	Insurance on Buses	\$25,326	\$12,447	\$12,541	\$12,653	-50.0%	1.7%	0.9%
27700	Student Transportation	Contracted Transportation Services	\$0	\$1,020	\$928	\$896	NA	-12.2%	-3.4%
27900	Student Transportation	Other Student Transportation Services	\$200	\$1,436	\$1,947	\$4,171	1985.6%	190.4%	114.2%
31100	Food Services Operations	Service Area Direction	\$24,820	\$41,564	\$48,992	\$50,901	105.1%	22.5%	3.9%
31200	Food Services Operations	Food Preparation and Dispensing	\$146,144	\$173,042	\$196,258	\$191,116	30.8%	10.4%	-2.6%
31400	Food Services Operations	Food Purchases	\$212,968	\$238,057	\$277,471	\$261,614	22.8%	9.9%	-5.7%
31900	Food Services Operations	Other Food Services	\$17,410	\$17,089	\$10,870	\$14,146	-18.7%	-17.2%	30.1%
<b>Overhead and Operational Total</b>			<b>\$2,492,582</b>	<b>\$3,361,287</b>	<b>\$3,547,635</b>	<b>\$3,890,967</b>	<b>56.1%</b>	<b>15.8%</b>	<b>9.7%</b>
<b>Non Operational</b>									
33400	Category not Specified	Athletic Coaches	\$119,991	\$193,643	\$206,656	\$212,680	77.2%	9.8%	2.9%
33990	Other Community Services	Other	\$801	\$2,193	\$79	\$0	-100.0%	-100.0%	-100.0%
43000	Category not Specified	Professional Services	\$5,765	\$6,629	\$60,293	\$23,902	314.6%	260.6%	-60.4%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$358,839	\$384,358	\$4,252,135	\$4,613,262	1185.6%	1100.3%	8.5%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$96,964	\$0	\$0	NA	-100.0%	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$35,136	\$21,120	\$17,104	\$27,259	-22.4%	29.1%	59.4%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$183,591	\$269,627	\$648,463	\$597,712	225.6%	121.7%	-7.8%
49000	Category not Specified	Other Facilities Acq. and Construction	\$17,355	\$5,111	\$0	\$0	-100.0%	-100.0%	NA
51100	Principal on Debt	Bonds	\$111,120	\$55,756	\$370,000	\$245,000	120.5%	339.4%	-33.8%

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
52100	Interest on Debt	Bonds	\$0	\$0	\$32,619	\$36,123	NA	NA	10.7%
52200	Interest on Debt	Temporary Loans	\$75,105	\$69,380	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$925,000	\$1,355,789	\$640,000	\$725,000	-21.6%	-46.5%	13.3%
53150	Lease Rental	Buildings-Interest	\$0	\$405,386	\$359,900	\$333,000	NA	-17.9%	-7.5%
54200	Advancements and Obligations	Common School Fund - Principal	\$39,376	\$32,423	\$500,195	\$698,312	1673.4%	2053.8%	39.6%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$193	\$277,154	\$403,464	NA	208851.3%	45.6%
59100	Other Debt Services Obligations	Registrars Fee	\$0	\$0	\$3,500	\$112,368	NA	NA	3110.5%
60700	Category not Specified	Scholarships	\$0	\$0	\$1,000	\$1,000	NA	NA	0.0%
<b>Non Operational Total</b>			<b>\$1,872,077</b>	<b>\$2,898,572</b>	<b>\$7,369,098</b>	<b>\$8,029,081</b>	<b>328.9%</b>	<b>177.0%</b>	<b>9.0%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$59,582	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$12,110	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$19,082	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,578	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$342,255	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$71,477	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$95,725	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$9,150	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$22,573	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$4,893	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$3,664	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$617	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$627,784	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$133,191	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$107,681	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$17,350	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$1,180	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$259	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$192	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$34	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$136,303	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$29,393	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$24,654	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$3,666	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>			<b>\$1,724,394</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>